

59-14-409 Definitions -- Credit or refund for tax paid on cigarette or tobacco product that is destroyed or returned to the manufacturer -- Interest -- Rulemaking authority.

- (1) As used in this section, "licensed person" means a person:
 - (a) licensed by the commission in accordance with Section 59-14-202; and
 - (b) that is a:
 - (i) distributor;
 - (ii) jobber;
 - (iii) manufacturer;
 - (iv) retailer;
 - (v) wholesaler; or
 - (vi) a person similar to a person described in Subsections (1)(b)(i) through (v) as determined by the commission by rule.
- (2) A licensed person may apply to the commission for a credit or refund as provided in Subsection (3) if:
 - (a) on or after July 1, 2005, the following are removed from retail sale or from storage:
 - (i) a cigarette; or
 - (ii) a tobacco product;
 - (b) before a cigarette or tobacco product is removed from retail sale or from storage in accordance with Subsection (2)(a), the licensed person remits a tax:
 - (i) to the commission;
 - (ii) on the:
 - (A) cigarette; or
 - (B) tobacco product; and
 - (iii) in accordance with:
 - (A) Part 2, Cigarettes; or
 - (B) Part 3, Tobacco Products; and
 - (c) the licensed person verifies to the commission that the cigarette or tobacco product described in Subsection (2)(a) has been:
 - (i) returned to the manufacturer of the cigarette or tobacco product; or
 - (ii) destroyed.
- (3) The amount of the credit or refund described in Subsection (2) is equal to:
 - (a) for a cigarette removed from retail sale or from storage, the amount of tax the licensed person paid on the cigarette in accordance with Part 2, Cigarettes; or
 - (b) for a tobacco product removed from retail sale or from storage, the amount of tax the licensed person paid on the tobacco product in accordance with Part 3, Tobacco Products.
- (4)
 - (a) The commission shall grant a credit or refund under this section if the commission determines that a licensed person meets the requirements of Subsection (2).
 - (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules establishing procedures and requirements for a licensed person to verify to the commission that a cigarette or tobacco product described in Subsection (2)(a) has been:
 - (i) returned to the manufacturer of the cigarette or tobacco product; or
 - (ii) destroyed.
- (5)
 - (a) If the commission makes a credit or refund under this section within a 90-day period after the day on which a licensed person submits an application to the commission for the credit or refund, interest may not be added to the amount of credit or refund.

- (b) If the commission makes a credit or refund under this section more than 90 days after the day on which a licensed person submits an application to the commission for the credit or refund, interest shall be added to the amount of credit or refund as provided in Section 59-1-402.
- (6)
 - (a) The commission may create a form for:
 - (i) a licensed person to:
 - (A) submit a claim for a credit or refund; or
 - (B) verify to the commission that a cigarette or tobacco product has been:
 - (I) returned to the manufacturer of the cigarette or tobacco product; or
 - (II) destroyed; or
 - (ii) processing a claim for a credit or refund for payment.
 - (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules defining a person similar to a person described in Subsections (1)(b)(i) through (v).

Amended by Chapter 382, 2008 General Session